



THE ATTORNEY GENERAL
OF TEXAS

GROVER SELLERS

AUSTIN 11, TEXAS

XXXXXXXXXXXXXXXXXXXX
ATTORNEY GENERAL

Hon. W. A. Johnson
County Attorney
Tom Green County
San Angelo, Texas

Dear Sir:

Opinion No. 0-7037

Re: Whether an Independent School
District may have a tax rate
of more than 50 cents per
\$100.00 valuation for bond
redemption

Your request for opinion has been received and
carefully considered by this department. We quote from
your request as follows:

"The Lake View Independent School
District, a suburb to the City of San
Angelo, desires to make an expansion in
their equipment, that is, add an addit-
ional building. They now have a tax of
Fifty Cents for each \$100.00 valuation
in the District to take care of bond
issues. Their Superintendent, P. H.
Davidson, propounded the following
question with the request that I submit
same to you for an opinion:

"Can an Independent School District
have more than \$.50 for bond redemption;
law says you may have \$1.50 per \$100.00
valuation, but bonds can never exceed
\$.50 per \$100.00.

"It occurs to me that the law is plain
that Mr. Davidson cannot, but he seems not
satisfied with my opinion of the matter, and
at his request I am transmitting to you his
question for an opinion from you."

House Bill 800, Acts of the 49th Legislature of
Texas, 1945, reads in part as follows:

"Be it Enacted by the Legislature of the State of Texas:

"Section 1. Taxing Power. The Commissioners court for the common school districts in its county, and the district school trustees for the independent school districts incorporated for school purposes only, shall have power to levy and cause to be collected the annual taxes and to issue the bonds herein authorized, subject to the following provisions:

"1. In common school districts, for the further maintenance of public free schools and the erection and equipment of school buildings therein, a special tax; and in independent districts for the maintenance of schools therein, an ad valorem tax not to exceed One Dollar and Fifty Cents (\$1.50) on the one hundred dollars valuation of taxable property of the district.

"2. In common school and independent districts, for the purchase, construction, repair or equipment of public free school buildings within the limits of such districts and the purchase of the necessary sites therefor, a tax not to exceed fifty cents (50¢) on the one hundred dollars valuation, such tax to be for the payment of the current interest on and provide a sinking fund sufficient to pay the principal of bonds which said districts are empowered to issue for such purposes.

"3. The amount of maintenance tax, together with the amount of bond tax of any district, shall never exceed One Dollar and Fifty Cents (\$1.50) on the one hundred dollars valuation of taxable property; and if the rate of bond tax, together with the rate of maintenance tax voted in the district shall at any time exceed One Dollar and Fifty Cents (\$1.50) on the one hundred dollars valuation, such bond tax shall operate to reduce the maintenance tax to the difference between the rate of the bond tax and One Dollar and Fifty Cents (\$1.50).

"4. No tax shall be levied, collected, abrogated, diminished or increased, and no bonds shall be issued hereunder until such action has been authorized by a majority of the votes cast at an election held in the district for such purposes, at which none but property taxpaying qualified voters of such district shall be entitled to vote.

"5. All property assessed for school purposes in a common school district shall be assessed at the rate of value of property as said property is assessed for State and county purposes.

"Sec. 2. Article 2784 of Title 49, Chapter 13 of the Revised Civil Statutes of Texas, 1925, is hereby repealed, and all laws and parts of laws in conflict herewith are hereby repealed in so far as they are in conflict, except that nothing herein shall in anywise alter, amend, or repeal House Bill No. 516 Acts, Regular Session, Forty-ninth Legislature."

House Bill 516, Acts of the 49th Legislature of Texas, 1945, reads in part as follows:

"Be it enacted by the Legislature of the State of Texas:

"Section 1. In all independent school districts, whether organized under general or special laws, and which have a scholastic population of more than one thousand, five hundred (1,500) and less than three thousand (3,000) approved scholastics, according to the Scholastic Census, for the preceding year, and the boundaries of which are coextensive with the boundaries of the incorporated cities or towns in which such independent school districts are located, the trustees of such independent school districts shall have the power to levy and cause to be collected the annual taxes herein authorized, subject to the following provisions:

"(1) For the maintenance of the public schools therein, an ad valorem tax not to exceed One Dollar and Fifty Cents (\$1.50) on the One Hundred Dollars (\$100) valuation of taxable property of the district.

"(2) For the purchase, construction, repair or equipment of public free school buildings within the limits of such districts and the purchase of the necessary sites therefor, an ad valorem tax not to exceed Fifty (50) Cents on the One Hundred Dollars (\$100) valuation of taxable property of the district, such tax to be for the payment of the current interest on and provide a sinking fund sufficient to pay the principal of bonds which such districts are empowered to issue for such purpose.

"(3) The amount of the maintenance tax, together with the amount of bond tax of any such district shall never exceed One Dollar and Fifty Cents (\$1.50) on the One Hundred Dollars (\$100) valuation of taxable property within such district; and if the rate of bond tax, together with the rate of maintenance tax voted in the district shall at any time exceed One Dollar and Fifty Cents (\$1.50) on the One Hundred Dollars (\$100) valuation, such bond tax shall operate to reduce the maintenance tax to be difference between the rate of the bond tax and One Dollar and Fifty Cents (\$1.50)."

It is our opinion that you have correctly answered the question submitted.

We therefore answer the question propounded in the negative.

Very truly yours

ATTORNEY GENERAL OF TEXAS

WJF:BT:mjs

By /s/ Wm. J. Fanning
Wm. J. Fanning
Assistant

APPROVED JAN 30, 1946
/s/ Carlos Ashley
FIRST ASSISTANT
ATTORNEY GENERAL

APPROVED
OPINION
COMMITTEE
BY BWB
CHAIRMAN